

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 7135

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On February 16, 2010, I caused to be served the "Notice of Hearing Regarding Debtors' Application Pursuant to Section 327(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Deloitte Tax LLP as Tax Services Providers Nunc Pro Tunc to November 1, 2008," dated February 16, 2010 [Docket No. 7135], by causing true and correct copies to be:
 - a) delivered by electronic mail to those parties listed on the attached Exhibit A, and
 - b) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
17th day of February, 2010
/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Eleni Kossivas
Eleni Kossivas

EXHIBIT A

Email Addresses

aaaronson@dilworthlaw.com
aalfonso@kayescholer.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
acker@chapman.com
adarwin@nixonpeabody.com
adg@adorno.com
Adiamond@DiamondMcCarthy.com
aeckstein@blankrome.com
aentwistle@entwistle-law.com
afriedman@irell.com
agbanknewyork@ag.tn.gov
aglenn@kasowitz.com
agold@herrick.com
agolianopoulos@mayerbrown.com
ahammer@freebornpeters.com
aisenberg@saul.com
akantesaria@oppenheimerfunds.com
alex.torres@infospace.com
amarder@msek.com
AMcMullen@BoultCummings.com
amenard@tishmanspeyer.com
Andrew.Brozman@cliffordchance.com
andrew.lourie@kobrekim.com
angelich.george@arentfox.com
ann.reynaud@shell.com
anthony_boccanfuso@aporter.com
aoberry@bermanesq.com
apo@stevenslee.com
aquale@sidley.com
araboy@cov.com
arahl@reedsmith.com
arheaume@riemerlaw.com
arlbank@pbfc.com
arosenblatt@chadbourne.com
arthur.rosenberg@hklaw.com
arwolf@wlrk.com
aseuffert@lawpost-nyc.com
ashmead@sewkis.com
asnow@ssbb.com
atrehan@mayerbrown.com
aunger@sidley.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
avi.gesser@dpw.com
awasserman@lockelord.com
azylberberg@whitecase.com

bankr@zuckerman.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcymatters@us.nomura.com
barbra.parlin@hklaw.com
bbisignani@postschell.com
bdk@schlamstone.com
bguiney@pbwt.com
bhinerfeld@sbtclaw.com
bill.freeman@pillsburylaw.com
bmanne@tuckerlaw.com
BMiller@mofo.com
boneill@kramerlevin.com
bpershkow@profunds.com
Brian.Corey@greentreecreditsolutions.com
bromano@willkie.com
broy@rltlawfirm.com
bspector@jsslaw.com
btrust@mayerbrown.com
btupi@tuckerlaw.com
bturk@tishmanspeyer.com
bwolfe@sheppardmullin.com
bzabarauskas@crowell.com
cahn@clm.com
canelas@pursuitpartners.com
carol.weinerlevy@bingham.com
cbelisle@wfw.com
cbelmonte@ssbb.com
cbrotstein@bm.net
cgoldstein@stcwlaw.com
chammerman@paulweiss.com
charles@filardi-law.com
charles_malloy@aporter.com
chipford@parkerpoe.com
chris.donoho@lovells.com
clynch@reedsmith.com
cmontgomery@salans.com
CMTB_LC11@chuomitsui.jp
cohenr@sewkis.com
cp@stevenslee.com
cpappas@dilworthlaw.com
crmomjian@attorneygeneral.gov
crogers@orrick.com
cs@stevenslee.com
cschreiber@winston.com
cshore@whitecase.com
cshulman@sheppardmullin.com
ctatelbaum@adorno.com

cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
daniel.guyder@allenoverly.com
david.bennett@tklaw.com
david.crichlow@pillsburylaw.com
david.heller@lw.com
davids@blbgllaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dckaufman@hhlaw.com
dcoffino@cov.com
dcrapo@gibbonsllaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com
deborah.saltzman@dlapiper.com
deggermann@kramerlevin.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com
deryck.palmer@cwt.com
dfelder@orrick.com
dflanigan@polsinelli.com
dfriedman@kasowitz.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
diconzam@gtlaw.com
dirk.roberts@ots.treas.gov
dkleiner@velaw.com
dkozusko@willkie.com
dladdin@agg.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
douglas.bacon@lw.com
dove.michelle@dorsey.com
dowd.mary@arentfox.com
DPiazza@HodgsonRuss.com

dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshemano@pwkllp.com
dtatge@ebglaw.com
dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
echang@steinlubin.com
ecohen@russell.com
efile@willaw.com
efleck@milbank.com
efriedman@friedumspring.com
egeekie@schiffhardin.com
eglas@mccarter.com
ehollander@whitecase.com
ehret-vanhorn@mbaum.com
ekbergc@lanepowell.com
eli.mattioli@klgates.com
ellen.halstead@cwt.com
eobrien@sbchlaw.com
eric.johnson@hro.com
eschaffer@reedsmith.com
eschwartz@contrariancapital.com
esmith@dl.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
fdellamore@jaspanllp.com
feldsteinh@sullcrom.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
fishere@butzel.com
francois.janson@hklaw.com
frank.white@agg.com
fsosnick@shearman.com
fyates@sonnenschein.com
gabriel.delvirginia@verizon.net
gbray@milbank.com
GGraber@HodgsonRuss.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gravert@mwe.com

gspilsbury@jsslaw.com
guzzi@whitecase.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
heim.steve@dorsey.com
heiser@chapman.com
hirsch.robert@arentfox.com
hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourne.com
hsnovikoff@wlrk.com
hweg@pwklp.com
ian.levy@kobrekim.com
icatto@kirkland.com
igoldstein@dl.com
ilevee@lowenstein.com
info2@normandyhill.com
ira.herman@tklaw.com
isgreene@hhlaw.com
israel.dahan@cwt.com
iva.uroic@dechert.com
jacobsonn@sec.gov
jafeltman@wlrk.com
james.mcclammy@dpw.com
jamestecce@quinnemanuel.com
jar@outtengolden.com
jason.jurgens@cwt.com
jay.hurst@oag.state.tx.us
jay@kleinsolomon.com
Jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
jchristian@tobinlaw.com
Jdrucker@coleschotz.com
jdyas@halperinlaw.net
jeff.wittig@coair.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jen.premisler@cliffordchance.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jeremy.eiden@state.mn.us
jessica.fink@cwt.com
jfalowski@reedsmith.com
jfinerty@pfeiferlaw.com

jflaxer@golenbock.com
jfox@joefoxlaw.com
jfreeberg@wfw.com
jg5786@att.com
jgarrrity@shearman.com
jgenovese@gjb-law.com
jguy@orrick.com
jhellman@zeislaw.com
jherzog@gklaw.com
jhiggins@fdlaw.com
jhorgan@phxa.com
jhuggett@margolisedelstein.com
jhuh@ffwplaw.com
jim@atkinslawfirm.com
jjureller@klestadt.com
jkehoe@sbtclaw.com
jlarar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jliu@dl.com
jlovi@steptoe.com
jlscott@reedsmith.com
jmaddock@mcguirewoods.com
jmazermarino@msek.com
jmcginley@wilmingtontrust.com
jmelko@gardere.com
jmerva@fult.com
jmr@msf-law.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
joli@crlpc.com
jorbach@hahnhausen.com
Joseph.Cordaro@usdoj.gov
joseph.scordato@dkib.com
joshua.dorchak@bingham.com
jowen769@yahoo.com
JPintarelli@mofo.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rtlalawfirm.com
jrsmith@hunton.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
jshickich@riddellwilliams.com
jsmairo@pbnlaw.com

jtimko@allenmatkins.com
jtougas@mayerbrown.com
judy.morse@crowedunlevy.com
jwallack@goulstonstorrs.com
jwang@sipc.org
jweiss@gibsondunn.com
jwest@velaw.com
jwh@njlawfirm.com
jwhitman@entwistle-law.com
k4.nomura@aozorabank.co.jp
karen.wagner@dpw.com
karol.denniston@dlapiper.com
KDWBankruptcyDepartment@kelleydrye.com
keckhardt@hunton.com
keith.simon@lw.com
Ken.Coleman@allenovery.com
ken.higman@hp.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kkelly@ebglaw.com
Klippman@munsch.com
klyman@irell.com
kmayer@mccarter.com
kobak@hugheshubbard.com
korr@orrick.com
KOstad@mofo.com
kovskyd@pepperlaw.com
kpiper@steptoe.com
kressk@pepperlaw.com
KReynolds@mklawny.com
kristin.going@dbr.com
krosen@lowenstein.com
krubin@ozcap.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
Landon@StreusandLandon.com
lawallf@pepperlaw.com
lberkoff@moritthock.com
Lee.Stremba@troutmansanders.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.kraidin@allenovery.com
LJKotler@duanemorris.com
lmarinuzzi@mofo.com
Lmay@coleschotz.com
lmcgowen@orrick.com
lml@ppgms.com

lnashelsky@mofo.com
loizides@loizides.com
lromansic@steptoe.com
lscarcella@farrellfritz.com
lschweitzer@cgsh.com
lthompson@whitecase.com
lubell@hugheshubbard.com
lwhidden@salans.com
lwong@pfeiferlaw.com
mabrams@willkie.com
MAOFILING@CGSH.COM
Marc.Chait@standardchartered.com
margolin@hugheshubbard.com
Marianne.Mortimer@friedfrank.com
mark.deveno@bingham.com
mark.ellenberg@cwt.com
mark.houle@pillsburylaw.com
mark.sherrill@sutherland.com
martin.davis@ots.treas.gov
Marvin.Clements@ag.tn.gov
matthew.klepper@dlapiper.com
matthew.morris@lovells.com
mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mbienenstock@dl.com
mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcordone@stradley.com
mcto@debevoise.com
mdorval@stradley.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mgordon@briggs.com
mgreger@allenmatkins.com
mhopkins@cov.com
michael.kim@kobrekim.com
mimi.m.wong@irsounsel.treas.gov
mitchell.ayer@tklaw.com
mjacobs@pryorcashman.com
mjedelman@vedderprice.com
MJR1@westchestergov.com
mkjaer@winston.com
mlahaie@akingump.com
MLandman@lcbf.com
mmendez@hunton.com
mmickey@mayerbrown.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp

mmurphy@co.sanmateo.ca.us
mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mpfeifer@pfeiferlaw.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimmel@sju.edu
mshiner@tuckerlaw.com
mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
mwarren@mtb.com
Nasreen.Bulos@dubaiic.com
ncoco@mwe.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
newyork@sec.gov
nfurman@scottwoodcapital.com
Nherman@morganlewis.com
nissay_10259-0154@mhmjapan.com
nlepore@schnader.com
notice@bkcyllaw.com
oipress@travelers.com
omeca.nedd@lovells.com
paronzon@milbank.com
patrick.potter@pillsburylaw.com
paul.turner@sutherland.com
pbattista@gjb-law.com
pbosswick@ssbb.com
pdublin@akingump.com
peisenberg@lockelord.com
peter.gilhuly@lw.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
pmaxcy@sonnenschein.com
pnichols@whitecase.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
psp@njlawfirm.com
ptrostle@jenner.com
pwirt@ftportfolios.com
pwright@dl.com
r.stahl@stahlzelloe.com
raj.madan@bingham.com

rajohnson@akingump.com
ramona.neal@hp.com
ranjit.mather@bnymellon.com
rbeacher@daypitney.com
rbernard@bakerlaw.com
rbyman@jenner.com
rchoi@kayescholer.com
rdaversa@orrick.com
relgidely@gjb-law.com
rfleischer@pryorcashman.com
rfrankel@orrick.com
rfriedman@silvermanacampora.com
rgmason@wlrk.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
RHS@mccallarayermer.com
richard.lear@hklaw.com
richard.levy@lw.com
ritkin@steptoe.com
RJones@BoultonCummings.com
RLevin@cravath.com
rmatzat@hahnhausen.com
rmunsch@munsch.com
rnetzer@willkie.com
rnies@wolffsamson.com
rnorton@hunton.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobrekim.com
robert.malone@db.com
Robert.yalen@usdoj.gov
robertdakis@quinnemanuel.com
Robin.Keller@Lovells.com
ronald.silverman@bingham.com
rreid@sheppardmullin.com
rroupinian@outtengolden.com
rrussell@andrewskurth.com
rterenzi@stcwlaw.com
RTrust@cravath.com
rwasserman@cftc.gov
rwyron@orrick.com
s.minehan@aozorabank.co.jp
sabin.willett@bingham.com
sabramowitz@velaw.com
sagolden@hhlaw.com
Sally.Henry@skadden.com
sandyscafaria@eaton.com
Sara.Tapinekis@cliffordchance.com

sbernstein@hunton.com
scargill@lowenstein.com
schannej@pepperlaw.com
schapman@willkie.com
Schepis@pursuitpartners.com
schnabel.eric@dorsey.com
schristianson@buchalter.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sehlers@armstrongteasdale.com
sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
sgubner@ebg-law.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
sheehan@txschoolaw.com
shgross5@yahoo.com
shumaker@pursuitpartners.com
shumaker@pursuitpartners.com
sidorsky@butzel.com
slerner@ssd.com
SLoden@DiamondMcCarthy.com
smayerson@ssd.com
smillman@stroock.com
smulligan@bsblawyers.com
snewman@katskykorins.com
sory@fdlaw.com
spiotto@chapman.com
splatzer@platzerlaw.com
squigley@lowenstein.com
SRee@lcbf.com
sselbst@herrick.com
sshimshak@paulweiss.com
steele@lowenstein.com
stephanie.wickowski@dbr.com
steve.ginther@dor.mo.gov
steven.perlstein@kobrekim.com
steven.wilamowsky@bingham.com
Streusand@StreusandLandon.com
suomi_murano@chuomitsui.jp
susan.schultz@newedgegroup.com
susheelkirpalani@quinnemanuel.com
swolowitz@mayerbrown.com
szuch@wiggin.com
tannweiler@greerherz.com

tarbit@cftc.gov
tbrock@ssbb.com
tduffy@andersonkill.com
TGoren@mofo.com
thomas.califano@dlapiper.com
Thomas_Noguerola@calpers.ca.gov
thomaskent@paulhastings.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkarcher@dl.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmayer@kramerlevin.com
tnixon@gklaw.com
toby.r.rosenberg@irsconsult.treas.gov
tslome@msek.com
ttracy@crockerkuno.com
twatanabe@mofo.com
twheeler@lowenstein.com
ukreppel@whitecase.com
vdagostino@lowenstein.com
Villa@StreusandLandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
wanda.goodloe@cbre.com
WBallaine@lcbf.com
wbenzija@halperinlaw.net
wchurchack@loeb.com
wfoster@milbank.com
william.m.goldman@dlapiper.com
wilttenburg@hugheshubbard.com
wisotska@pepperlaw.com
woconnor@crowell.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp

Additional Party
rolyoung@deloitte.com

EXHIBIT B

OFFICE OF THE US TRUSTEE
ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ATTN: THE HONORABLE JAMES M. PECK
ONE BOWLING GREEN, COURTROOM 601
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007